

EXHIBIT A

Professional Qualifications

Thomas J. Waitkins

914 330-5083 cell

New York State Certified General Real Estate Appraiser #46-4263
Certified New York State Assessor - Assessor, Town of Cortlandt, NY

Affiliate Member - Appraisal Institute

Member - Westchester County Board of Realtors; Hudson Gateway Association of Realtors;
NY State Assessor's Association; 2015 Past-President - Westchester County Assessor's Association

Appraisal Education (partial listing)

Appraisal Institute

Principles of Real Estate Appraisal; Residential Valuation; Standards of Professional Practice Parts A & B;
Capitalization Theory and Technique, Part A; Capitalization Theory and Technique, Part B;
Case Studies in Real Estate Valuation; Report Writing and Valuation Analysis;
Advanced Income Capitalization (2010); Advanced Sales Comparison & Cost Approaches (2010)
Highest & Best Use (2010); Online Business Practice & Ethics (2009)

USPAP Update 11/08/07

Demonstration Appraisal Successfully Completed &
Appraisal Institute Experience Credit Levels I & II Approved

Appraisal Institute Seminars

What's It Worth – Who Wants to Know: Valuation of Real Property in Litigation; Case Studies in Special Purpose Properties;
Appraisal Review – the Client Point of View; Principles of Appraisal Review; Right of Way and Easement; Current Issues in
Tax Certiorari; Appraising High-Value and Historic Homes; Alternative Residential Reporting Forms; Dynamics of Office
Building Valuation; Sales Comparison Valuation of Small, Mixed-Use Properties; Scope of Work: Expanding Your Range of
Services; Residential Market Analysis and Highest & Best Use

New York State Office of Real Property & Tax Services

Assessment Administration; Data Collection; Introduction to Farm Appraisal; Exemptions; Preparing for SCAR Hearings;
Intro to RPSv4; Revaluation; Cell tower valuation

Professional Experience

Engaged exclusively in the appraisal of real estate since 1986. Assignments include single-family dwellings, residential condominiums and cooperatives, vacant land, multi-family dwellings, apartment buildings, condominiums and cooperative buildings, retail and store buildings, industrial and office buildings, for the purposes of finance, purchase, sale, gift tax, matrimony, condemnation, and estate tax.

Accepted as expert witness in Federal Bankruptcy Court, NYC, and Westchester County Court, White Plains, NY. Primary territory comprises New York, Bronx, Queens, Kings and Richmond Counties in New York City; Westchester, Putnam, Dutchess, Rockland, Orange and Ulster Counties in the Hudson Valley region of New York.

City of Peekskill, NY Assessor (2008 – 2010)

Town of Cortlandt, NY Assessor (01/01/11 - present)